apprehended, besides recovery of 8174 weapons.

Airforce aircraft acrldents

1421. SHRI SUSHILKUMAR SAMBHAJIRAO SHINDE: Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that the air crafts belonging to Air Force are fre quently meeting with accidents;

(b) if so, the number of IAF aircrafts which have met with accidents in the last three years;

(c) the number of Jawans killed/injured during these accidents;

(d) the amount of loss of property relating to these accidents;

(e) what was the reason of each accident;

(f) what was the reason of the accident; that took place recently near Bhind; and

(g) what are the steps being taken to contain such acciden's in future?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN): (a) Considering the fact that IAF flying involves operational training of high risk, the average decadal number of accident arc not out of conformity with the prevailing circumstances .

(b)

Year	Number of aircraft destroyed
1990-91	23 ac
1991-92	32 ac
1992-93	23 ac

(c)

Year ..	Killed	Injured
1990-91	3	2
1991-92	3	Nil
1992-93	Nil	Nil

(d) Loss of Property

Year	Service	Civil
1990-91	117.43 crore	0.60 lakh
1991-92	116.29 crore	1.65 lakh
1992-93	63.93 crore	1.36 lakh

(e) Out of 76 accidents involving 88 aircrafts 37 were due to human error, 23 due to technical defect, 6 due to bird strike and 10 due to other reasons.

(f) The Court of Inquiry into this ac-, cident is still in progress. From preli minary investigation it appears that the aircraft was fully serviceable and that the most probable cause of the accident is likely to be human error on the past of the pilot.

(i) After every accident a Court of Inquiry is ordered. This inquiry is conducted by Air Force Officers including representatives from the concerned authorities. Remedial measures as recommended are implemented. In addition *to* this, high level investigations and special studies are ordered whenever and adverse trend is noticed.

(ii) As in on-going process the following steps are taken:

(a) Review of all operational flying training syllabi.

(b) Checking of flying skill/ability to import it, of all flying supervisors.

(c) Inspection of all flying units/wings associated with flying /maintenance on a regular basis.

i

Crash of MIG-21 aircraft at Gwalior

1422. SHRIMATI VEENA VERMA:
SHRI SUSHILKUMAR SAMBHAJIRAO SHINDE:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that a MIG-21 aircraft of the Indian Air Force crashed in an army exercise camp at Gwalior on June 26, 1993;

(b) if so, the main cause of the accident, indicating the result of the inquiry, if any, caused into the accident; and

(c) the number of MIG aircrafts involved in accidents and destroyed so far and whether there is any common cause or a patera defect in the aircraft itself rendering it accident prone?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN]: (a) A M1G-*21* aircraft taking part in a close air support exercise along with the Army, crashed on the ground in the exercise areu at Gwalior on 26 June, 93.

(b) A court of inquiry has been orde red to investigate into the circumstances leading to the accident and is still in progress.

(c) Since inception of MIG-21 in 1963, 227 aircrafts have been destroyed out of which 72 were due to human error, 77 due to technical defects, 48 due to bird strike and 30 due to other reasons.

There is no common cause or a patent defect in the aircraft rendering it accident prone.

1423. (Transferred to 18th August, 1993)

Income tax exemption to defence personnel

1424. SHRI SATYA PRAKASH MALAVIYA;

SHRI ANANT RAM JAISWAL:

Will the PRIME MINISTER be pleased to state:

(a) whether it is a fact that savings, which qualify under section 80-C of Income Tax Act, made upto 31st March of a financial year is to be considered for 20 per cent rebate for Income Tax Calculations;

(b) whether the office of the Controller of Defence Accounts (CDA), Delhi to in practice of deducting the income tax form the salary of defence employees without givinjg rebate of 20 per cent for such savings made in the month of March, leading ,to violation of Govern-ment's instructions;

(c) whether the office of the CDA is either not refunding or taking inordinate time to refund such deducted Income-tax; and

(d) what steps Government have taken to stop this practice and what action has been taken against the erring CDA employees?

THE MINISTER OF STATE IN THE MINISTRY OF DEFENCE (SHRI MALLIKARJUN); (a) Section 80-C of Income Tax Act was omitted with effect from 1.4.1991 by Finance Act, 1990. Tax rebate in respect of the amounts invested or deposited in some specified items during the financial year is admissible under Section 88 of Income Tax Act.

(b) Government's instructions stipulate that the Ddawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing rebate under Section 88 of Income Tax Act. It is also stipulated that in case the Draw-ing and Disbursing Officer is not satisfied about the genuineness of the employee's claim regarding any deposit/subs-, cription/payment made by the employee, the rebate should not be allowed and the employee would be free to claim the rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to *the* satisfaction of the Assessing Officer. Since last salary in a financial year is payable in respect of the month of February, the rebate is allowed in respect of amounta for which necessary particulars/information are available at the time of finali-sation of the salary bill of February. Thus, there is no violation of Government's instructions.